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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicati n No.

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Applicant

Chih-Ming CHEN, et al.

Filed

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Examiner

Sharmila S. Gollamudi

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EXTENDED RELEASE

FORMULATION

Commissioner for Patents PO Box 1450

Alexandria, VA 22313-1450

May 23, 2006

SUPPLEMENTAL RESPONSE

Sir:

In response to the Office Action of July 21, 2005 and the Advisory Actions of December 22, 2005 and April 26, 2006, Applicants submit the following remarks. This response is supplemental to the responses filed November 23, 2005 and April 7, 2006. A Notice of Appeal was received by the Patent Office on November 23, 2005. Applicants note that a Petition for a Four Month Extension of Time along with the associated fee has been submitted concurrently with the Appeal Brief, filed May 23, 2006.

Listing of Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 15 of this paper.